

KING COUNTY, WASHINGTON

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002
(PAGE 1 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$214,848,327	\$215,775,443	\$ 927,116
Retail sales and use taxes	69,171,674	68,873,095	(298,579)
Business and other taxes	6,864,000	6,993,715	129,715
Penalties and interest - delinquent taxes	13,500,000	15,193,853	1,693,853
Total taxes	<u>304,384,001</u>	<u>306,836,106</u>	<u>2,452,105</u>
Licenses and permits			
Business licenses and permits	2,961,621	3,127,751	166,130
Non-business licenses and permits	2,732,500	2,407,434	(325,066)
Total licenses and permits	<u>5,694,121</u>	<u>5,535,185</u>	<u>(158,936)</u>
Intergovernmental revenues			
Federal grants	5,971,776	11,957,713	5,985,937
State grants	1,712,365	2,585,439	873,074
Entitlements and shared revenues	4,219,981	1,526,136	(2,693,845)
Intergovernmental services	56,733,723	53,001,517	(3,732,206)
Total intergovernmental revenues	<u>68,637,845</u>	<u>69,070,805</u>	<u>432,960</u>
Charges for services			
General government	19,129,287	23,400,469	4,271,182
Law, safety and justice	14,478,849	14,587,890	109,041
Physical environment	205,000	199,776	(5,224)
Economic environment	716,053	542,830	(173,223)
Mental and physical health	220,000	11,287	(208,713)
Culture and recreation	3,896,063	3,760,592	(135,471)
Interfund/department charges for services	44,126,160	43,799,225	(326,935)
Total charges for services	<u>82,771,412</u>	<u>86,302,069</u>	<u>3,530,657</u>
Fines and forfeits	<u>7,524,713</u>	<u>7,570,700</u>	<u>45,987</u>
Interest earnings	<u>11,302,516</u>	<u>13,421,946</u>	<u>2,119,430</u>
Miscellaneous revenues			
Rents and royalties	3,721,994	3,205,997	(515,997)
Other miscellaneous revenues	2,995,828	1,325,033	(1,670,795)
Total miscellaneous revenues	<u>6,717,822</u>	<u>4,531,030</u>	<u>(2,186,792)</u>
Sale of capital assets	206,000	146,640	(59,360)
Transfers in	<u>4,285,736</u>	<u>6,882,755</u>	<u>2,597,019</u>
TOTAL REVENUES	<u>491,524,166</u>	<u>500,297,236</u>	<u>8,773,070</u>
EXPENDITURES			
Current			
General government services			
Personal services		48,286,126	
Supplies		797,606	
Contract services and other charges		12,738,587	
Intergovernmental services		731,004	
Interfund payments for services		11,046,783	
Total general government services	<u>83,323,976</u>	<u>73,600,106</u>	<u>9,723,870</u>
Law, safety and justice			
Personal services		225,776,656	
Supplies		8,868,194	
Contract services and other charges		47,479,766	
Intergovernmental services		187,357	
Interfund payments for services		57,713,567	
Total law, safety and justice	<u>348,381,464</u>	<u>340,025,540</u>	<u>8,355,924</u>

KING COUNTY, WASHINGTON

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002
(PAGE 2 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES (continued)			
Physical environment			
Personal services	\$	\$ 2,282,252	\$
Supplies		64,807	
Contract services and other charges		251,288	
Intergovernmental services		50	
Interfund payments for services		648,917	
Total physical environment	<u>3,253,013</u>	<u>3,247,314</u>	<u>5,699</u>
Economic environment			
Personal services		2,293,947	
Supplies		38,036	
Contract services and other charges		7,889,365	
Intergovernmental services		5,000	
Interfund payments for services		721,998	
Total economic environment	<u>12,538,247</u>	<u>10,948,346</u>	<u>1,589,901</u>
Culture and recreation			
Personal services		16,200,399	
Supplies		923,464	
Contract services and other charges		4,420,156	
Intergovernmental services		177,966	
Interfund payments for services		3,120,198	
Total culture and recreation	<u>26,517,183</u>	<u>24,842,183</u>	<u>1,675,000</u>
Total current	<u>474,013,883</u>	<u>452,663,489</u>	<u>21,350,394</u>
Debt service			
Redemption of long-term debt	34,220	-	34,220
Interest and other debt service costs	3,395	-	3,395
Total debt service	<u>37,615</u>	<u>-0-</u>	<u>37,615</u>
Capital outlay			
Capitalized expenditures	<u>2,824,775</u>	<u>3,478,657</u>	<u>(653,882)</u>
Transfers out	<u>42,275,605</u>	<u>41,406,725</u>	<u>868,880</u>
TOTAL EXPENDITURES	<u>519,151,878</u>	<u>497,548,871</u>	<u>21,603,007</u>
Excess of revenues over (under) expenditures (budgetary basis)	<u>\$ (27,627,712)</u>	\$ 2,748,365	<u>\$ 30,376,077</u>
Adjustment from budgetary basis to GAAP basis		<u>5,416,506</u> ^(a)	
Excess of revenues over expenditures		8,164,871	
Fund balance - January 1, 2002 (Restated)		83,043,707 ^(b)	
Decrease in reserve for inventory		<u>(79,031)</u>	
Fund balance - December 31, 2002		<u>\$ 91,129,547</u>	

(a) See "General Fund Statement of Revenues, Expenditures (Budgetary Basis), and Changes in Fund Balances – Budget and Actual" on page 26.

(b) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatement of Beginning Balances.